

IOWA ACCOUNTANCY EXAMINING BOARD

200 E. Grand, Suite 350 • Des Moines, IA 50309

Phone: (515) 725-9022 • Fax: (515) 725-9032

<https://plb.iowa.gov/board/accountants> • accountancyboard@iowa.gov

APPLICATION FOR ATTEST QUALIFICATION

6.1(4) CPAs who are responsible for supervising attest services for a CPA firm or who sign or authorize someone to sign the accountant's report on the financial statements on behalf of a CPA firm shall satisfy the experience or competency requirements established by nationally recognized professional standards that are applicable to the attest services performed and shall, at a minimum, satisfy the experience requirements of rule 193A—6.2(542).

INSTRUCTIONS TO THE APPLICANT

1. Complete the application form in its entirety and return with the \$100.00 fee to the address listed above.
2. Application must be complete in all respects before it will be considered by the board.

Full Name <i>(please print last, first, middle):</i>		Certificate Number:
Mailing Address: Firm Name		
Address Line 1		
Address Line 2		
City	State	Zip code
Telephone numbers: Business		Home

QUALIFYING EXPERIENCE

Applicant shall have two years of full-time or part-time equivalent experience that extends over a period of no less than two years and no more than four years and includes no fewer than 4,000 hours, at least 2,000 of which shall be providing attest services under the supervision of one or more CPAs responsible for supervising attest services on behalf of a CPA firm that holds a permit to practice.

EXPERIENCE SHALL INCLUDE:

- Experience in applying a variety of AUDITING procedures and techniques to usual and customary financial transactions recorded in accounting records.
- Experience in preparation of AUDIT work papers covering examination of the accounts usually found in accounting records.
- Experience in the planning of the program of AUDIT work including the selection of the procedures to be followed.
- Experience in the preparation of written explanations and comments on the findings of the examination on the content of the accounting records.
- Experience in the preparation and analysis of financial statements together with the explanation and notes thereon.

PERIOD				Number of total hours	Number of attest hours	NAME AND ADDRESS OF EMPLOYER OR FIRM
FROM		TO				
MO	YR	MO	YR			

Separate letters verifying employment may be submitted with this application.

I hereby attest that individual named in this application worked under my supervision and has met the requirements outlined above.

Name (*please print*)

Signature

Certificate Number

State

Date signed

APPLICANT INFORMATION

Please list all states in which you hold a certificate, license or permit below:

Have you been convicted of a felony or declared by any court of competent jurisdiction to have committed any fraud? ☐ yes (attach a complete explanation) ☐ no

Please list all states that have denied your application, revoked, suspended or refused to renew your certificate, license or permit or where you have voluntarily surrendered a certificate, license or permit to avoid disciplinary action. If none, please indicate so.

PAYMENT INFORMATION*(This page will be destroyed after processing.)*___ **Check made payable to: State of Iowa**

Payment Amount: \$_____

___ **VISA , MASTERCARD or DISCOVER (Circle One)**

Card Number _____ - _____ - _____ - _____

Name of Cardholder _____

Expiration (Month/Year) ____/____

Signature of Cardholder _____

Phone Number (____) ____ - _____ ext _____

REQUIRED FOR PROCESSING

Date of Birth: ____/____/____

Social Security Number _____

*Email address: _____

(E-mail addresses are no longer public information as of July 1, 2013.)

Required – will be used to send future courtesy renewal notices

Privacy Act Notice: Disclosure of your Social Security Number on this license application is required by 42 U.S.C. § 666(a)(13), Iowa Code §§ 261.126(1), 252D.8(1), and 272J.8(1). The number will be used in connection with the collection of child support obligations, college student loan obligations, and debts owed to the state of Iowa, and as an internal means to accurately identify licensees, and may also be shared with taxing authorities as allowed bylaw including Iowa Code § 421.18. The Social Security Number will also be shared on a confidential basis with the National Association of State Boards of Accountancy, pursuant to Iowa Code § 542.4(7), solely for use in a national database of licensees.

Updated 9-25-2013